

UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF OHIO

---

UNITED STATES OF AMERICA,

Petitioner,

v.

EATON CORPORATION,

Respondent.

---

:  
:  
:  
:  
:  
:  
:  
:  
:  
:

CASE NO. 1:23-mc-00037

ORDER

JAMES S. GWIN, UNITED STATES DISTRICT COURT JUDGE:

On May 16, 2024, the Court granted the government's petition to enforce an IRS summons against Respondent Eaton Corporation.<sup>1</sup>

On May 30, 2024, the parties submitted a joint status report.<sup>2</sup> In the status report, Eaton requested that the Court stay execution of judgment pending an anticipated post-judgment motion and potential appeal. Eaton only requested a stay as to the Europe-based employee evaluations at issue. Eaton agreed to produce the India-based employee evaluations.

The Court ordered the government to respond.<sup>3</sup> On June 10, 2024, the government filed its response opposing a stay.<sup>4</sup>

After considering Eaton's request and the government's response, the Court **STAYS** execution of judgment as to the Europe-based employee evaluations pending resolution of

---

<sup>1</sup> Doc. 22.

<sup>2</sup> Doc. 24.

<sup>3</sup> Doc. 26.

<sup>4</sup> Doc. 29. The government originally filed its response on June 7, 2024. Doc. 28. But the government filed an amended response two days later, removing two sentences.

Case No. 1:23-mc-00037  
GWIN, J.

Eaton's anticipated post-judgment motion. Eaton may move for a further stay pending potential appeal after the Court rules on Eaton's anticipated motion.

Eaton shall produce the India-based employee evaluations at issue within **fourteen (14) days** of this Order. Eaton shall produce those India-based evaluations in accordance with the Protective Order at Document 30.

IT IS SO ORDERED.

Dated: June 11, 2024

s/ James S. Gwin  
JAMES S. GWIN  
UNITED STATES DISTRICT JUDGE